

This listing of claims will replace all prior versions and listings of the claims in the application:

**In the Claims:**

1. (Original) A method of fabricating a semiconductor device comprising:  
forming at least one layer on a first and a second side of a semiconductor substrate;  
removing portions of the at least one layer on the first side of the semiconductor substrate to form a pattern of the at least one layer on the first side of the substrate while maintaining the at least one layer on the second side of the substrate;  
forming a capping layer on the pattern of the at least one layer on the first side of the substrate and on the at least one layer on the second side of the semiconductor substrate;  
removing the capping layer on the second side of the semiconductor substrate thereby exposing the at least one layer on the second side of the substrate while maintaining the capping layer on the first side of the substrate;  
removing the at least one layer on the second side of the semiconductor substrate, while maintaining the capping layer and the pattern of the at least one layer on the first side of the semiconductor substrate; and  
removing a portion of the capping layer on the first side of the semiconductor substrate.
2. (Original) The method of Claim 1 wherein removing the capping layer on the second side of the semiconductor substrate further comprises applying an etching solution to the second side of the semiconductor substrate while applying a protective material to the first side of the semiconductor substrate to protect the first side from the etching solution.
3. (Original) The method of Claim 2, wherein removing the capping layer on the second side of the semiconductor substrate further comprises rotating the semiconductor substrate about an axis substantially perpendicular to a major surface of the semiconductor substrate while applying the etching solution.

4. (Original) The method of Claim 2, wherein the protective material comprises a fluid.
5. (Original) The method of Claim 2, wherein the protective material comprises deionized water.
6. (Original) The method of Claim 2, wherein the protective material comprises an inert gas.
7. (Original) The method of Claim 1, further comprising etching the capping layer to form a contact pad.
8. (Original) The method of Claim 1, wherein removing a portion of the at least one layer on the first side comprises selectively etching a portion of the at least one layer to form a semiconductor structure on the first side of the semiconductor substrate.
9. (Original) The method of Claim 1, wherein removing the capping layer on the second side of the semiconductor substrate comprises removing the capping layer on substantially the entire second side of the semiconductor substrate.
10. (Original) The method of Claim 1, wherein removing the at least one layer on the second side of the semiconductor substrate comprises removing the at least one layer on substantially the entire second side of the semiconductor substrate.
11. (Currently Amended) ~~The method of Claim 1,~~ A method of fabricating a semiconductor device comprising:  
forming at least one layer on a first and a second side of a semiconductor substrate;  
removing portions of the at least one layer on the first side of the semiconductor substrate to form a pattern of the at least one layer on the first side of the substrate while maintaining the at least one layer on the second side of the substrate;

forming a capping layer on the pattern of the at least one layer on the first side of the substrate and on the at least one layer on the second side of the semiconductor substrate;  
removing the capping layer on the second side of the semiconductor substrate thereby exposing the at least one layer on the second side of the substrate while maintaining the capping layer on the first side of the substrate;  
removing the at least one layer on the second side of the semiconductor substrate, while maintaining the capping layer and the pattern of the at least one layer on the first side of the semiconductor substrate; and  
removing a portion of the capping layer on the first side of the semiconductor substrate, wherein removing the at least one layer on the second side of the semiconductor substrate precedes removing a portion of the capping layer on the first side of the semiconductor substrate.

12. (Original) The method of Claim 11, wherein removing portions of the at least one layer on the first side of the semiconductor substrate to form a pattern of the at least one layer precedes forming a capping layer on the pattern of the at least one layer.

13-14. (Cancelled).

15. (Original) A method for forming a memory device comprising:  
forming a gate insulating layer on a first side and a second side of a semiconductor substrate;  
forming a gate electrode layer on the gate insulating layer on the first and the second sides of the semiconductor substrate;  
forming a masking layer on the gate electrode layer on the first and the second sides of the semiconductor substrate;  
patterning the gate insulating layer, the gate electrode layer and the masking layer on the first side of the semiconductor substrate to form a gate pattern on the first side of the semiconductor substrate while maintaining the gate insulating layer, the gate electrode layer, and the masking layer on the second side of the semiconductor substrate;

forming a conductive layer on the gate pattern and on the first side of the substrate and on the masking layer on the second side of the semiconductor substrate;

removing the conductive layer on the second side of the semiconductor substrate thereby exposing the masking layer;

removing the masking layer, the gate electrode layer and the gate insulating layer on the second side of the semiconductor substrate while maintaining the conductive layer and the gate pattern on the first side of the semiconductor substrate; and

removing a portion of the conductive layer on the first side of the semiconductor substrate to form contact pads between portions of the gate pattern.

16-22. (Cancelled).

23. (New) A method according to Claim 1, wherein the pattern of the at least one layer on the first side of the substrate includes sidewalls, and the capping layer is formed on the sidewalls of the pattern.

24. (New) A method according to Claim 1, wherein the capping layer is formed of a material that is different from the at least one layer on the second side of the substrate.